FOR MYSORE STATE

006 31 10 50

-Revenue (1950) Department.

Press SERIES.

G.O. NO. 23

Dated 5/1/50

[Despatch Abstract.]

Tax — The Madras General Sales Tax Act 1939: Registration of dealers — Delegation of powers to Deputy Commercial Tax Officers in Madras City Notification No. 819, dated 12th September 1939 Amendment — Notification — Published

For Mysore State (Copy)

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REVENUE DEPARTMENT

G.O. No. 23, 5th January 1950

Tax—The Madras General Sales Tax Act, 1939—Registration of dealers—Delegation of powers to Deputy Commercial Tax Officers in Madras City—Notification No. 819, dated 12th September 1939—Amendment—Notification —Published.

READ—the following paper :—

From the Board of Revenue, dated 4th November 1949, Reference No. A. 6492/49-1.

Order—No. 23, Revenue, dated 5th January 1950.

The appended notification will be published in the *Fort St. George Gazette*.

(By order of His Excellency the Governor)

V. K. RAO,
Deputy Secretary to Government.

To the Board of Revenue (Commercial Taxes).
,, the Deputy Commissioners of Commercial Taxes.
,, all Commercial Tax Officers (with spare copies to Deputy and Assistant Commercial Tax Officers).

To the Legal Department.
,, Public Works (Information and Publicity) Department.
,, Superintendent, Government Press, for publication of the notification.

[APPENDIX.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 2 (a-i) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to the Revenue Department Notification No. 819, dated the 12th September 1939, published at page 10 of the *Fort St. George Gazette* Extraordinary, dated the 15th September 1939, as subsequently amended :—

AMENDMENT.

In the said notification, for proviso (iii) to clause (i), the following shall be substituted, namely :—

"(iii) for purposes of registration under section 8-A of the said Act, the registering authority shall be—

(*a*) in the City of Madras, the Deputy Commercial Tax Officer in respect of dealers whose turnover exceeds twenty thousand rupees and the Assistant Commercial Tax Officer in other cases ; and

(*b*) elsewhere, the Assistant Commercial Tax Officer having jurisdiction over the area in which the principal place of business of the dealer is situated."

C.No.66364N/49)

Revenue Department (N)

Tax - the Madras General Sales Tax Act, 1939 - Registration of dealers - delegation of powers to Deputy Commercial Tax Officers in Madras city - proposals.

**

From the Board of Revenue Ref.A 6492/49-1 dated 4-11-49.

To D.S. **

Please see the Boards reference in the c.f.

2. The assessing authority for purposes of registration of ~~dealers~~ dealers under section 8-A of the Madras General Sales Tax Act is the Assistant Commercial Tax Officer - Vide proviso(iii) under clause 1 of Notification No.819 dated 15.9.39. For the reasons stated in para 2 of ~~the~~ reference, the Board of Revenue considers that it will be convenient if, in Madras city the Deputy Commercial Tax officers attend to the registration of dealers also. It has, accordingly recommedned that proviso (iii) under clause 1 of notification No.819 dated 15.9.39 may be amended as at A on page 1 c.f. The amendment proposed appears to be really necessary and it may be accepted. Legal May see for remarks before circulation. Finance may also perhaps see.

A-S
21/11/49

Rev.2.G. 66364 N/49-1
21/11/49

Legal Department.

It is understood that Revenue's intention is that in the City of Madras the D.C.T.O. should be the registering authority in respect of his own assessees, that is to say, in respect of dealers whose turn over exceeds Rs.20,000/- and tht in the case of other dealers, that is those whose turn over does not exceed Rs.20,000/- the A.C.T.O. should be the registering authority. This intention may be brought out clearly by recasting proviso (iii) as follows:-

"(iii) for purposes of registration under section 8-A of the said Act, the registering authority shall be (a) in the City of Madras, the D.C.T.O. in respect of dealers whose turnover exceeds Rs.20,000/- and the A.C.T.O. in other cases and (b) elsewhere the A.C.T.O. having jurisdiction over the area in which the principal place of business of the dealer is situated."

A

Legal. 2.G
1529/49-1
25/11/49.

Revenue Department (N)

To
D.S.

Pleasesee the notes from page 1 ante.

2. This Department may agree with Legal that proviso (iii) to clause (1) of the notification No.819 of 15.9.39 may be recast as at A above. The file may now be circulated to H.M.(Fin.) for orders whether the notification in question may be amended accordingly.

H.M.(Fin.) B.G.R.
7.12.

To

D.S.

Please see the orders in circulation above.

A draft order is submitted for approval.It may be sent to Legal for scrutiny of the notification.

Rev.2.66636(1
N/49-2
15/12/49.

A.S 15/12/49

LEGAL DEPARTMENT.

The alterations indicted in red ink on the draft notification may be made.

Legal.2.G.
1686 1/49-1
19/12/49.

A.S 19/12/49.
Revenue Department (N)

To
D.S.

Please see the notes from the bottom of page 2 ante.

2 The draft order below as altered by Legal may now issue.

Issue Extraordinary
M.V. Narasimhan
Superintendent

B.G.R.(H.M.)Fin.

Compared by
V.M.K. Jaganathan
& V.R.D.